

EHR Medicare Cost Reporting Issues

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EHR Medicare Cost Reporting Issues

What cost report data elements are used in the EHR incentive payment calculation for Medicare Subsection (d) (PPS) Hospitals?

The current Medicare cost report, Form CMS 2552-96, will be used until the implementation of the new Medicare cost report, Form CMS 2552-10.



EHR Medicare Cost Reporting Issues

INCENTIVE PAYMENT =

$[\$2m + (\$200 \times \# \text{ of discharges between } 1,150 \text{ \& } 23,000)] \times$

MEDICARE SHARE X

TRANSITION FACTOR

MEDICARE SHARE =

Medicare Inpatient Bed Days \div (Total Inpatient Bed Days X

$[(\text{Total Charges} - \text{Charity Care Charges}) \div \text{Total Charges}]$).



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The CMS 2552-96 data elements are as follows:

- Total Discharges - Worksheet S-3 Part 1, Column 15, Line 12
- Inpatient Part A Days - Worksheet S-3 Part 1, Column 4, Line 1 + Lines 6 through 10
- Inpatient Part C Days - Worksheet S-3 Part 1, Column 4, Line 2
- Total Inpatient Days - Worksheet S-3 Part 1, Column 6, Line 1 + Lines 6 through 10
- Total Charges - Worksheet C Part 1, Column 8, Line 101
- Charity Care Charges - Worksheet S-10, Column 1, Line 30



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The CMS 2552-10 data elements are as follows:

- Total Discharges - Worksheet S-3 Part 1, Column 15, Line 14
- Inpatient Part A Days - Worksheet S-3 Part 1, Column 6, Line 1 + Lines 8 through 12
- Inpatient Part C Days - Worksheet S-3 Part 1, Column 6, Line 2
- Total Inpatient Days - Worksheet S-3 Part 1, Column 8, Line 1 + Lines 8 through 12
- Total Charges - Worksheet C Part 1, Column 8, Line 200
- Charity Care Charges - Worksheet S-10, Column 3, Line 20



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What cost report data elements are used in the EHR incentive payment calculation for Medicare Critical Access Hospitals?

The current Medicare cost report, Form CMS 2552-96, will be used until the implementation of the new Medicare cost report, Form CMS 2552-10.



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Incentive payment =

[reasonable depreciable cost of certified EHR purchases or remaining un-depreciated portions of existing EHR assets] X

Medicare Share

MEDICARE SHARE =

Medicare Inpatient Bed Days ÷ {Total Inpatient Bed Days X
[(Total Charges – Charity Care Charges) ÷ Total Charges]}

Medicare Share cannot exceed 1.00



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The CMS 2552-96 data elements are as follows:

- Inpatient Part A Days - Worksheet S-3 Part 1, Column 4, Line 1 + Lines 6 through 10
- Inpatient Part C Days - Worksheet S-3 Part 1, Column 4, Line 2
- Total Inpatient Days - Worksheet S-3 Part 1, Column 6, Line 1 + Lines 6 through 10
- Total Charges - Worksheet C Part 1, Column 8, Line 101
- Charity Care Charges - Worksheet S-10, Column 1, Line 30



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The CMS 2552-10 data elements are as follows:

- Inpatient Part A Days - Worksheet S-3 Part 1, Column 6, Line 1 + Lines 8 through 12
- Inpatient Part C Days - Worksheet S-3 Part 1, Column 6, Line 2
- Total Inpatient Days - Worksheet S-3 Part 1, Column 8, Line 1 + Lines 8 through 12
- Total Charges - Worksheet C Part 1, Column 8, Line 200
- Charity Care Charges - Worksheet S-10, Column 3, Line 20
- Health Information Technology - Worksheet S-2, Lines 167 & 168
- HIT Designated Assets - Worksheet A-7, Part 1, Line 3
- CAH HIT Adjustment for Depreciation & Interest – Worksheet A-8, Line 32



Questions?

Thank you


